

COURT ACCOUNTING WORKSHOP

Free Hands-on Training and Assistance with Court-required* Accounting Reports

and Conservatorship accounting

Time: 9:00 am - 12:30 pm

Location: Contra Costa County Public Law Library
Currently being offered via Zoom
(925) 646-2783

Dates: Thursday - July 15, 2021 (sign up before 07-13-21)
Thursday - September 16, 2021 (sign up before 09-14-21)
Thursday - November 18, 2021 (sign up before 11-16-21)
(usually the third Thursday of every other month)

Workshop attendees MUST sign-up in advance. Sign-ups end two (2) days before the scheduled class. Please call the Contra Costa County Public Law Library at (925) 646-2783 to sign-up and obtain additional information.
Or email: reference.questionsCCCPLLIB@gmail.com

Confirm your registration in the week prior to scheduled workshop by calling (925) 646-2783. Attendees arriving late will not be admitted.
Instructors: Rex Crandell and Tammara Brown.

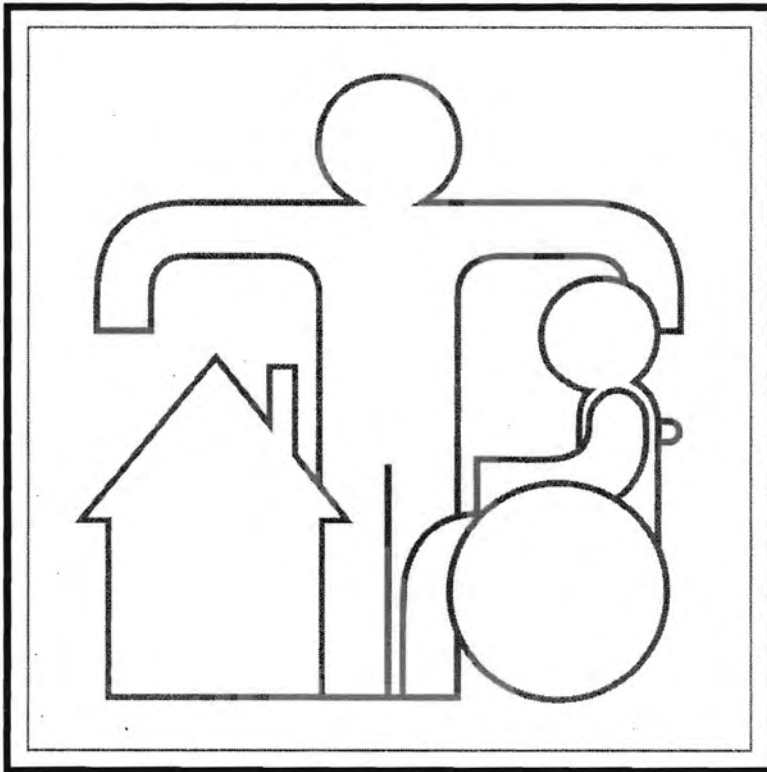
* California Probate Code sections: A. §1060-§1064 for Court Accounting for (i) **Probate Executors**, (ii) Probate **Personal Representatives**, (iii) **Trustees of Family Trusts** seeking court approval. B. PrC §2620-§2633 **Guardians & Conservators**. C. PrC §3708 Absentee Personal Property. D. PrC §3919 Account Custodian Liability. E. PrC §5204 Special Power of Attorney. F. PrC §16320 Principle & Income Act.

COURT ACCOUNTING CLASS OUTLINE

Instructors: Tammara J. Brown & Rex Crandell

HANDBOOK *for* CONSERVATORS

Page numbers on lower left.



JUDICIAL COUNCIL OF CALIFORNIA

APPENDIX C

SAMPLE INVENTORY AND APPRAISAL


A conservator of the estate prepares the Inventory and Appraisal described in chapter 5, section 5.7, listing all of the assets owned by the conservatee on the date that the conservator of the estate was appointed. The conservator of the estate, with the assistance of the probate referee, also lists the value of each asset and the total value of all assets on that date.

The sample Inventory and Appraisal in this handbook has four pages:

- A two-page cover sheet
- Attachment 1: Cash Assets
- Attachment 2: Noncash Assets

The conservator must make a detailed list of all of the conservatee's assets as of the date of the conservator's appointment. The assets must be divided into two categories: cash assets and noncash assets. Cash assets include accounts in financial institutions such as banks and credit unions; certificates of deposit; money market funds; cash deposits in brokerage accounts; uncashed checks, drafts, or money orders dated before the date of your appointment payable to the conservatee; refund checks dated after the date of your appointment for taxes, utilities, Medicare, medical insurance, and other health care reimbursements and payments; and currency. Noncash assets are everything else, including real estate, home furnishings, stocks and bonds, automobiles,

Legal Advice The symbol **L** notes a situation that may require your lawyer's advice or assistance.

jewelry, and artwork. If you have any questions concerning the proper appraisal category of any asset, ask your lawyer or check with the probate referee mentioned later in this appendix. 

As conservator of the estate, you must list the cash assets in Attachment 1 and the noncash assets in Attachment 2. Then fill in the value of each cash asset in Attachment 1 as of the date of your appointment (the date of the court's order appointing you conservator, not the date your Letters were issued), and the total value of the Attachment 1 assets on line 1 under "Appraisals" on the cover page. If there are noncash assets, you must send the partially completed Inventory and Appraisal to the probate referee assigned by the court when you were appointed so the referee can appraise those assets. If there are no noncash assets, the probate referee will not participate.

Once the probate referee has finished his or her appraisal, he or she will return the original Inventory and Appraisal to you or to your lawyer, with the values of the non-cash assets filled in on Attachment 2, with the total of those values possibly—but not necessarily—filled in by the probate referee, and with the Declaration of Probate Referee on page 2 (the reverse side of the cover sheet) completed and signed. If the probate referee does not fill in the total of those values, you must add the values of the assets appraised by the referee and enter the total at the bottom of Attachment 2.

You or your lawyer must fill in the total of Attachment 2 (and the total of Attachment 1, if you didn't do so before) on the cover page and complete the rest of that page, and both of you must sign it. If you do not have a lawyer, you must sign the cover page twice, including below the "Statement about the Bond" at the bottom of the page, being careful to answer the questions about the bond in that statement. You then file the completed Inventory and Appraisal with the court and pay the probate referee's commission and expense bill shown in his or her declaration. This is a proper expense of administration payable from the conservatee's estate.

The deadline for filing the Inventory and Appraisal is 90 days after your appointment, so start work on this right away. Locating the conservatee's assets is the first step (see chapter 5, section 5.5). The second step is to list the assets on Attachments 1 and 2. The third step is to send the Inventory and Appraisal cover sheet and the attachments to the probate referee.

You need to allow time for the probate referee to complete the appraisal of the noncash assets in Attachment 2 and to return the completed appraisal, signed by him or her, to you or to your lawyer. Allow four to six weeks for this step.

Remember to list and describe assets on Attachment 1 or 2 that the conservatee owned *on the date of your appointment*. However, do not list

- money spent or received after the date of your appointment,
- the conservatee's wages or salary (if the conservatee is working, wages or salary must be paid directly to the conservatee as if the conservatorship did not exist), or
- property the conservatee owns outside of California.

The sample Inventory and Appraisal follows, showing Attachment 1 assets appraised by the conservator and Attachment 2 assets listed but not yet appraised. This is the way the Inventory and Appraisal looks when it is sent to the probate referee for his or her appraisal of the Attachment 2 assets.

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, state bar number, and address):

Jared Roberts, State Bar #123456
Attorney at Law
16201 Financial Center Drive
Santa Ana, CA 92705

FOR COURT USE ONLY

You fill this line in with the total value of the noncash assets listed in Attachment 2, given by the probate referee or, if he or she does not fill in a total figure, calculated by you by adding the values for those assets given by the referee.

TELEPHONE NO.: (714) 555-3476

FAX NO. (Optional): (714) 555-3477

E-MAIL ADDRESS (Optional): RobertsLaw@xxx.com

ATTORNEY FOR (Name): David Lowry, Conservator

SUPERIOR COURT OF CALIFORNIA, COUNTY OF Orange

STREET ADDRESS: 341 The City Drive

MAILING ADDRESS: 341 The City Drive

CITY AND ZIP CODE: Orange, CA 92868-3209

BRANCH NAME: Lamoreaux Justice Center

After probate referee's figure is put in, add items 1 and 2, and write total here. Note: You will need this figure to start your Account to the court. See Appendix D.

ESTATE OF (Name):

JEANNE LOWRY

DECEDENT CONSERVATEE MINOR

INVENTORY AND APPRAISAL

Partial No.:

Final

Supplemental

Corrected

Reappraisal for Sale

Property Tax Certificate

CASE NUMBER:

A-396254

Date of Death of Decedent or of Appointment of Guardian or Conservator:

March 8, 2012

APPRAISALS

- 1. Total appraisal by representative, guardian, or conservator (Attachment 1): \$
- 2. Total appraisal by referee (Attachment 2): \$

TOTAL: \$

57,844.59

DECLARATION OF REPRESENTATIVE, GUARDIAN, CONSERVATOR, OR SMALL ESTATE CLAIMANT

- 3. Attachments 1 and 2 together with all prior inventories filed contain a true statement of all a portion of the estate that has come to my knowledge or possession, including particularly all money and all just claims the estate has against me. I have truly, honestly, and impartially appraised to the best of my ability each item set forth in Attachment 1.
- 4. No probate referee is required by order of the court dated (specify):
- 5. **Property tax certificate.** I certify that the requirements of Revenue and Taxation Code section 480
 - a. are not applicable because the decedent owned no real property in California at the time of death.
 - b. have been satisfied by the filing of a change of ownership statement with the county recorder or assessor of each county in California in which the decedent owned property at the time of death.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date:

David Lowry

(TYPE OR PRINT NAME; INCLUDE TITLE IF CORPORATE OFFICER)

Conservator signs after probate referee returns this form.

(SIGNATURE)

STATEMENT ABOUT THE BOND

(Complete in all cases. Must be signed by attorney for fiduciary, or by fiduciary without an attorney.)

- 6. Bond is waived, or the sole fiduciary is a corporate fiduciary or an exempt government agency.
- 7. Bond filed in the amount of: \$ Sufficient Insufficient
- 8. Receipts for: \$ have been filed with the court for deposits in a blocked account at (specify institution and location):

Date:

Jared Roberts

(TYPE OR PRINT NAME)

Conservator's lawyer (or you, if you do not have a lawyer) completes and signs this section.

(SIGNATURE OF ATTORNEY OR PARTY WITHOUT ATTORNEY)

ESTATE OF (Name): JEANNE LOWRY	CASE NUMBER A-396254
<input type="checkbox"/> DECEDENT <input checked="" type="checkbox"/> CONSERVATEE <input type="checkbox"/> MINOR	

DECLARATION OF PROBATE REFEREE

9. I have truly, honestly, and impartially appraised to the best of my ability each item set forth in Attachment 2.
10. A true account of my commission and expenses actually and necessarily incurred pursuant to my appointment is:
- | | |
|-----------------------|-----------|
| Statutory commission: | \$ |
| Expenses (specify): | \$ |
| TOTAL: | \$ |

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date:

Probate referee completes and signs this section.

 (TYPE OR PRINT NAME)

 (SIGNATURE OF REFEREE)

INSTRUCTIONS

(See Probate Code sections 2610-2616, 8801, 8804, 8852, 8905, 8960, 8961, and 8963 for additional instructions.)

1. See Probate Code section 8850 for items to be included in the inventory.
2. If the minor or conservatee is or has been during the guardianship or conservatorship confined in a state hospital under the jurisdiction of the State Department of Mental Health or the State Department of Developmental Services, mail a copy to the director of the appropriate department in Sacramento. (Prob. Code, § 2611.)
3. The representative, guardian, conservator, or small estate claimant shall list on Attachment 1 and appraise as of the date of death of the decedent or the date of appointment of the guardian or conservator, at fair market value, moneys, currency, cash items, bank accounts and amounts on deposit with each financial institution (as defined in Probate Code section 40), and the proceeds of life and accident insurance policies and retirement plans payable upon death in lump sum amounts to the estate, except items whose fair market value is, in the opinion of the representative, an amount different from the ostensible value or specified amount.
4. The representative, guardian, conservator, or small estate claimant shall list in Attachment 2 all other assets of the estate which shall be appraised by the referee.
5. If joint tenancy and other assets are listed for appraisal purposes only and not as part of the probate estate, they must be separately listed on additional attachments and their value excluded from the total valuation of Attachments 1 and 2.
6. Each attachment should conform to the format approved by the Judicial Council. (See *Inventory and Appraisal Attachment* (form DE-161/GC-041) and Cal. Rules of Court, rules 2.100—2.119.)

ESTATE OF (name): JEANNE LOWRY	CASE NUMBER: A-396254
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**INVENTORY AND APPRAISAL
ATTACHMENT NO.: 1**

(In decedents' estates, attachments must conform to Probate Code section 8850(c) regarding community and separate property.)

Page: 1 of 1 total pages.
(Add pages as required.)

Item No.	Description	Appraised value
1.	Cash found at 121 View Place, Newport Beach, California, conservatee's residence	\$ 250.00
2.	Balance in checking account No. 14655, Southern California Savings and Loan, 34900 Irvine Grove Blvd., Newport Beach, California 92660	7,842.38
3.	Balance in savings account No. 14654, Southern California Savings and Loan, 34900 Irvine Grove Blvd., Newport Beach, California 92660	38,347.04
4.	Certificate of Deposit No. 1765432, Hometown Federal Bank, 900 Washington Blvd., Los Angeles, CA 90083, in the name of Jeanne Lowry and Marshall Lowry (deceased) as joint tenants	10,000.00
5.	Uncashed check from East Coast Teacher's Pension Fund dated March 1, 2012, payable to conservatee	554.47
6.	Uncashed check from Social Security Administration dated March 1, 2012, payable to conservatee	498.00
7.	Uncashed dividend check from Safeguard Investment Mutual Fund, dated March 2, 2012, payable to conservatee	352.70

The conservator of the estate lists all cash assets and writes down their values.

The conservator totals the values of the Attachment 1 cash assets. On the last page of the attachment, the conservator enters "TOTAL CASH ASSETS" in the final Description fillable field and places the total in the final Appraised value fillable field.

TOTAL CASH ASSETS

57,844.59

ESTATE OF (name): JEANNE LOWRY	CASE NUMBER: A-396254
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INVENTORY AND APPRAISAL
ATTACHMENT NO.: 2

(In decedents' estates, attachments must conform to Probate Code section 8850(c) regarding community and separate property.)

Page: 1 of 1 total pages.
(Add pages as required.)

Item No.	Description	Appraised value
1.	Real property in the City of Newport Beach, County of Orange, State of California, described as Lot 36 in Block 420 of Tract 91, as per map recorded in Book 2 of Parcel Maps, page 42, in the office of the County Recorder of said county. This property is commonly known as 121 View Place Newport Beach, California (improved with single family dwelling). Assessor's Parcel No. 3.	\$
2.	Vacation home. Real property in the City of Palm Springs, County of Riverside, State of California, described as Lot 3 in Block 102 of Subdivision 82, as per map recorded in Book 43 of Maps, page 29, in the office of the County Recorder of said county. This property is commonly known as 2446 W. Sunburst, Palm Springs, California. Assessor's Parcel No. 18.3.	
3.	Household furniture and furnishings at 121 View Place, Newport Beach.	
4.	1425 shares Safeguard Investment Mutual Fund.	
5.	Seven \$100 U.S. Savings Bonds, Series EE, issued May 2, 1955.	
6.	Diamond wedding ring (2 carat).	

The conservator of the estate writes a detailed description of all noncash assets. The probate referee fills in appraised values.

The referee may total the values of the Attachment 2 noncash assets and place the total on the last page of the attachment. If he or she does not, the conservator should add that total from the values of the individual assets given by the referee after the referee returns the Inventory and Appraisal, enter "TOTAL NONCASH ASSETS" in the final Description fillable field of the last page of the attachment, and place the total in the final Appraised value fillable field, shown here as a grey box.

→ TOTAL NONCASH ASSETS

APPENDIX D

SAMPLE

ACCOUNT AND REPORT

Conservators of the estate must file an account of the conservatorship estate one year after appointment and at least once every two years after that. The account includes a written report to the probate court explaining what the conservator of the estate has done to manage the estate and—particularly if he or she is requesting compensation—what the conservator of the person has done to care for the conservatee. The report should also describe the conservatee's current circumstances.

The report is accompanied by accounting schedules that show what the conservator has done and the current condition of the estate in dollar figures. The report also asks the judge to approve the conservator's actions in managing the estate and in caring for the conservatee and to approve any other requests the conservator makes, such as for orders approving compensation for the conservator and for his or her lawyer. For this reason, the report is sometimes called a *petition*, or a *petition and report*.

If you have a lawyer, he or she will prepare the petition and report, based on information you provide. **L** Your lawyer may also prepare the accounting schedules, based on the records you have kept during the time period covered by the account. Sometimes the conservator of the estate will prepare the accounting schedules for attachment to the petition and report prepared by his or her lawyer. You and your lawyer should work out well ahead of time which one of you is going to be responsible for each portion of the petition, account, and report. **L**

Legal Advice The symbol **L** notes a situation that may require your lawyer's advice or assistance.

The sample account in this handbook is of the same estate that is described in the sample Inventory and Appraisal in Appendix C. It has two parts:

1. A written petition and report, with a request for conservator's and attorney's fees, and including a summary of the account.
2. The following schedules of the accounting:
 - Summary of Account
 - Schedule A, Receipts
 - Schedule B, Gains on Sales
 - Schedule C, Disbursements
 - Schedule D, Losses on Sales
 - Schedule E, Cash and Non-Cash Assets on Hand

The account and report must be typewritten or prepared on a computer. You'll be glad you've kept good records throughout the year when it comes time to prepare the accounting!

See chapter 5, sections 5.8, part C, and 5.9, for help on setting up and keeping good records, and for a more detailed discussion of your account and report. Section 8 of that chapter refers to Judicial Council form accounting schedules for use in standard and simplified accounts. A standard account is one in which the disbursements (expenditures) and receipts (income) are shown in subject-matter categories. A simplified account shows these items chronologically.

A conservator may always choose to file a standard account, and sometimes must do so, depending on the size, complexity, and type of assets included in the conservatorship estate. Consult with your lawyer about the type of account you must or should prepare. **L**

The sample account that follows is prepared as a standard account and uses Judicial Council forms for the Summary of Account and Schedules A through E.

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JARED ROBERTS, State Bar No. 123456
Attorney at Law
16201 Financial Center Drive
Santa Ana, CA 92705
(714) 555-3476, (714) 555-3477 (Fax)
Robertslaw@xxx.com

Attorney for DAVID LOWRY, Conservator

SUPERIOR COURT OF CALIFORNIA, COUNTY OF ORANGE

Conservatorship of the Person and Estate of:	)	Case No.: A-396254
JEANNE LOWRY,	)	FIRST ACCOUNT CURRENT AND REPORT OF
also known as	)	CONSERVATOR AND PETITION FOR ITS
JEANNE GRAY,	)	SETTLEMENT, FOR APPROVAL OF SALE OF
Conservatee	)	DEPRECIATING PROPERTY, AND FOR ALLOWANCE
	)	OF CONSERVATOR'S AND ATTORNEY'S
	)	COMPENSATION.
	)	Date of Hearing: May 16, 2013
	)	Time: 9:30 a.m.
	)	Department: 22
	)	Judicial Officer: Hon. Michael R. Jones

Petitioner, David Lowry (hereinafter conservator), as conservator of the estate of Jeanne Lowry, conservatee, presents for settlement and allowance his verified first account current and report of the estate and his acts as conservator. Petitioner respectfully states:

1. APPOINTMENT. Petitioner was appointed conservator of the person and estate of Jeanne Lowry, also known as Jeanne Gray, the conservatee, on March 8, 2012, and Letters of Conservatorship were issued on March 14, 2012. At all times since his appointment, David Lowry has been acting as the conservator.
2. INVENTORY AND APPRAISAL. An Inventory and Appraisal of the estate was duly returned and filed herein on May 25, 2012, showing the value of the estate to be \$1,342,258.59.

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FIRST ACCOUNT CURRENT OF CONSERVATOR

1 3. PERIOD OF ACCOUNT. This account and report covers the period from March 8, 2012, to March
2 7, 2013, both dates inclusive.

3 4. CHARGES AND CREDITS. The conservator is chargeable and is entitled to the credits, respective-
4 ly, as set forth in the Summary of Account, whose supporting schedules are attached following the
5 Summary, and incorporated in this petition by reference.

6 *This account uses the Judicial Council form Summary of Account, immediately preceding the schedules of*
7 *the accounts following this report. If that form is not used, a shortened version of the summary of account*
8 *could be placed here.*

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10 5. AUTHORIZED INVESTMENTS. During the period of this account, all cash of this conservatorship
11 estate has been invested and maintained in interest bearing accounts or in investments authorized by
12 law, except for an amount reasonably necessary for the orderly administration of the estate.

13 6. STATEMENT OF LIABILITIES. Incorporated in this petition by reference is a statement of all lia-
14 bilities of the estate that are a lien on estate assets. There are no taxes due but unpaid, and no outstand-
15 ing judgments for which the estate is liable.

16 7. SALE OF AUTOMOBILE. Conservator sold the conservatee's automobile, Inventory and Appraisal,
17 Attachment 2, Item 7, for a loss on sale, as specified on the attached Schedule D. Conservator requests
18 confirmation and approval of the sale as a sale of depreciating property.

19 8. SALE OF FURNITURE AND FURNISHINGS. Conservator sold the furniture and furnishings in
20 the conservatee's Newport Beach home, Inventory and Appraisal, Attachment 2, Item 3. This sale was
21 made necessary because the home was rented to a family with their own furniture and furnishings, so
22 the conservatee's furniture and furnishings would have had to be stored at the estate's expense if they
23 had not been sold. As the investigator's report of February 27, 2012, and the Determination of
24 Conservatee's Appropriate Level of Care filed in this matter on May 7, 2012, indicate, the conservatee
25 will never be able to return home and will never have further use for the items sold. The sale was con-
26 ducted on a consignment basis by a professional used furniture dealer in a manner similar to a yard or
27 garage sale. The items sold were not considered numerous or valuable enough for an auction. The prop-
28 erty was sold for its appraised value, \$2,500.00, less the dealer's charge of 20 percent of the amount

FIRST ACCOUNT CURRENT OF CONSERVATOR

1 realized. Conservator requests confirmation and approval of this sale as the sale of depreciable person-
2 al property, or as the sale of personal property under \$5,000.00 in value (Prob. Code, § 2545).

3 Conservator alleges that the conservatee does not have legal capacity to consent to the sale for the rea-
4 sons stated in the investigator's report dated February 27, 2012.

5 9. SALE OF REAL PROPERTY. Conservator sold the conservatee's vacation home in Palm Springs,
6 California, for a gain on sale as specified in the attached Schedule B. The order of this court confirm-
7 ing the sale was filed on November 7, 2012.

8 10. ADDITIONAL BOND. At the time the sale of the conservatee's vacation home was confirmed,
9 conservator applied for and the court filed an order increasing the amount of the bond. The property
10 was sold for all cash to the estate, and there was an encumbrance in the amount of \$50,500.00 against
11 it. The net sum of cash received by conservator, after deducting from the gross sale price all costs of
12 sale charged to seller in the sale escrow and the encumbrance paid off in the escrow, was \$183,418.50.
13 An order increasing the bond by the amount of \$184,000 was filed on November 7, 2012. The addition-
14 al bond was filed on November 9, 2012. Conservator believes the total amount of the bonds filed in
15 this proceeding is sufficient.

*After appointment, the conservator of the estate must file a bond in an amount based on the estimated value of the conservatee's personal property and the conservatee's estimated annual income from all of his or her property and from certain public benefits. The estimate is made in the petition for appointment of conservator, the first document filed with the court at the beginning of the conservatorship. It is often made before the petitioner (the person requesting appointment of a conservator) has enough information to make an accurate estimate. If the initial estimate turns out to be too low, or if real property is changed to personal property, such as when it is sold for cash, the amount of bond required by the law may become greater than the amount of the original bond. In that case, the conservator must apply to the court for an order increasing the amount of the bond to equal the required amount and then must obtain and file the increased bond. You should consult with your lawyer when any question about your bond arises, and both of you must pay close attention at all times to the value and kind of assets in the estate, the amount of bond you have on file, and the amount of bond required by the law. **L***

*You may also apply to the court for an order reducing your bond if the size of the estate falls below the amount of required bond. Annual bond premiums are expensive. It's better to have too much bond rather than too little, but it is a good idea not to carry and pay for a lot more bond than you need. **L***

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1 11. NO AFFILIATE RELATIONSHIPS. During the period of this account, conservator has not hired
2 any agent who has a family or affiliate relationship with conservator.

3 *You must disclose the family or affiliate relationship between you and anyone you hire to help you or the con-*
4 *servatee. It is a good idea, although not required, to state that you have not hired any related or affiliated per-*
5 *sons if that is true.*

6 *An "affiliate" is a person or business entity that directly or indirectly controls or is controlled by a conserva-*
7 *tor, or is under common control with a conservator that is itself a business entity. A nonprofessional individu-*
8 *al conservator would usually be concerned only about family relationships.*

9 *You may hire and pay a family member, but you must fully disclose the relationship to the court. If you do*
10 *employ a family member, make sure that the cost of the employment is no greater than if you had employed a*
11 *nonrelative, that the person is fully qualified and capable of performing the services, and that you are able to*
12 *exercise proper supervision.*

13 12. CONSERVATOR'S COMPENSATION. Conservator has spent over one hundred and fifty (150)
14 hours providing services to the conservatee, who is his mother. Conservator has visited the care facility
15 where the conservatee lives at least once a week and made sure that she is receiving proper care and
16 that all her personal needs are met. Conservator has marshaled all conservatorship assets, paid all bills
17 promptly, and managed the estate frugally. Conservator arranged for the sale of the conservatee's auto-
18 mobile, which she can no longer drive, listed for sale and sold the conservatee's Palm Springs vacation
19 home to raise money for her care, and rented out the conservatee's Newport Beach home for a monthly
20 rental greater than the cost of maintaining the property. Conservator has received no compensation for
21 his services. Conservator requests he be awarded \$500.00, which is a reasonable and nominal sum, to
22 compensate him for the time he missed work to attend court hearings.

23 13. ATTORNEY'S COMPENSATION. Conservator retained the services of Jared Roberts, Attorney at
24 Law, to advise him in all matters concerning the conservatorship in which it was necessary to have
25 advice of counsel in the proper administration and conduct of the conservatorship. No payments have
26 been made to the attorney for services rendered to the conservator and estate. Mr. Roberts' declaration
27 describing his services and requested compensation is attached as Exhibit A and incorporated by refer-
28 ence. Petitioner requests the court allow his attorney the sum of \$3,500.00 as reasonable compensation
for services rendered.

FIRST ACCOUNT CURRENT OF CONSERVATOR

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*Exhibit A would be prepared by your lawyer. **L** It follows the accounting schedules in this sample. If you request compensation for your services as conservator in an amount more than the nominal sum requested in this sample petition, you would be required to describe your services in detail in the body of your petition or in your own declaration attached to your account.*

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14. VETERANS' BENEFITS. The conservatee is not receiving money from or through the Department of Veterans Affairs. The conservatee does not receive revenue or profit from money obtained from the Veterans Administration or from property wholly or in part acquired with money from the Department of Veterans Affairs. The conservatorship estate does not include property acquired, wholly or in part, from money from the Department of Veterans Affairs.

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15. STATE HOSPITAL. During this conservatorship the conservatee has not been a patient in or on leave of absence from a state hospital under the jurisdiction of the State Department of State Hospitals or the State Department of Developmental Services.

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The statements in Paragraphs 14 and 15 show that the conservator does not have to give notice of the hearing on his account to the VA or to the California state departments of mental health or developmental services. If your conservatee is or was a state hospital inpatient during the period of your account, you would only have to give notice of the hearing to the appropriate state department. You would not have to mention the conservatee's inpatient status in your report if you don't want to put that information in the public record.

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16. CONSERVATEE'S ADDRESS. The conservatee is now living at Best Care Convalescent Hospital located at 17000 Maple Street, Tustin, California.

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The conservatee's address is not required in the report as long as the court investigator has the current information. Whenever there is a change in the conservatee's address or telephone number, you must file a Judicial Council form advising the court of the change.

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*Some courts also have their own forms calling for the conservatee's and the conservator's current addresses and telephone numbers, and for other information as well. The court may require that its form be filed with every accounting, whether or not there has been any change in the information provided. You or your lawyer should check with your court for its requirements for information to be included in or provided with your account. **L***

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FIRST ACCOUNT CURRENT OF CONSERVATOR

1 17. ACCOUNT STATEMENTS. Submitted to the court with, but not attached to, this account and
2 report, are original account statements from financial institutions showing the balance of all accounts
3 where money of the estate is or was deposited, for the period immediately preceding the date of the
4 conservator's appointment, and for the period including the ending date of this accounting.

5 *The original bank statements are delivered to the court, but they are not filed and do not become part of the*
6 *public record.*

7 *If the total amount of cash collected from the conservatee's bank accounts shown in the Inventory and*
8 *Appraisal doesn't match the amount shown in the bank statements for those accounts for the period just*
9 *before the date of the conservator's appointment, or if the amount of cash shown on hand in the accounting*
10 *doesn't match the amounts shown on the bank statements for the conservator's bank accounts for the period*
11 *including the ending date of the accounting, an explanation must be given. This would be done in a separate*
12 *schedule in the accounting, not shown in the sample. The usual explanation for these differences is the*
13 *effect of outstanding checks or deposits shown in the accounting but not yet shown in the bank statements.*
14 *If there are stockbrokerage accounts or accounts at other kinds of institutions, their statements must also be*
15 *delivered to the court.*

16 *When a conservator's name is added to an existing account, or when a new account is opened showing the*
17 *conservatorship, the financial or other institution maintaining the account must directly advise the court of*
18 *these facts and must give the court the balance or value of the account when changed or opened.*

19 18. CAPITAL CHANGES. During the period of this account there have been no changes in the form
20 of non-cash assets of the estate, other than the sales of real and personal property disclosed above and
21 apparent from the attached schedules.

22 *There must be a statement in the report, or in a separate schedule filed as part of the account, showing*
23 *changes in the conservatee's assets held by the conservator from those identified in the Inventory and*
24 *Appraisal or shown as assets on hand in a prior account. Included in this statement would be transactions*
25 *such as purchases of new stocks or bonds or other investments by the conservator during the period of the*
26 *account, stock dividends and stock splits, and stock purchases from automatic cash dividend reinvestment*
27 *programs. Changes in the form of holding cash assets, such as movements of cash between checking and*
28 *savings accounts, do not have to be shown. Sales of estate assets for cash are changes in assets, but they*
are usually separately stated, as they have been in this sample. This paragraph is not required if there have
been no reportable changes in assets, but if that is true, it is a good idea to say so.

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FIRST ACCOUNT CURRENT OF CONSERVATOR

1 19. STATEMENT OF ESTATE LIABILITIES. The conservatorship estate is indebted to Downey
2 Savings Bank on a promissory note secured by first trust deed on the estate's real property in Newport
3 Beach, California (Inventory and Appraisal, Attachment 2, Item No. 1). The balance due on the note as
4 of March 7, 2013, is \$124,885.00. The note calls for monthly payments of \$1,200.00, bears interest at
5 the rate of 5.25% per annum, is fully amortized with no balloon payment, and is current.

6 20. SPECIAL NOTICE. There is no request for special notice on file.

7
8 *People interested in the conservatorship may file with the court and serve on the conservator a request that*
9 *they be given advance written notice of hearing dates for significant matters filed in the proceeding, includ-*
10 *ing accounts filed by the conservator. If you have a lawyer, he or she will receive any of these requests for*
11 *special notice. **L** The statement in this paragraph should be made if no requests have been made.*

12 *If there have been requests for special notice, prior written notice of the hearing on the account and report,*
13 *and a copy of it, must be sent to each person who made the request. The court keeps a list of those persons.*
14 *If they are not given timely notice of the hearing or a copy of the account and report, the court can't approve*
15 *the account. The hearing is instead postponed so proper notice can be given. Generally, the people eligible to*
16 *request special notice are those who have the right to object to the account and report. If objections are filed*
17 *by a person who has that right, the hearing on the account proceeds as a contested lawsuit, often many*
18 *months after the originally scheduled hearing date.*

19 WHEREFORE, conservator prays:

- 20 1. That this account and report be approved and settled;
- 21 2. That the acts of the conservator shown in the account and report be approved;
- 22 3. That the sale of the conservatee's automobile be approved and confirmed as a sale of a depreciating
23 asset;
- 24 4. That the sale of the conservatee's furniture and furnishings be approved and confirmed as a sale of
25 a depreciating asset or the sale of personal property valued at less than \$5,000.00 during a calendar
26 year;
- 27 5. That, upon the settlement of this account, conservator be authorized and directed to pay himself the
28 sum of \$500.00 as compensation for his services rendered during the period of this account;
6. That, upon the settlement of this account, the conservator be authorized and directed to pay to his
attorney, Jared Roberts, Esq., the sum of \$3,500.00 as compensation for services rendered and, as yet,
unpaid; and

FIRST ACCOUNT CURRENT OF CONSERVATOR

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7. That the court grant such other and further relief as it deems just and proper.

DATE: April 19, 2013

DAVID LOWRY, Conservator

JARED ROBERTS, Esq.
Attorney for Conservator

FIRST ACCOUNT CURRENT OF CONSERVATOR

(VERIFICATION)

1
2
3 I, the undersigned, state:

4 I am the conservator of the person and estate of the above- named conservatee. The account,
5 which includes the report and all supporting schedules, is true of my own knowledge, except as the
6 matters that are stated in it on my information and belief, and as to these matters I believe them to be
7 true. The account contains a full statement of all charges against me and of all credits to which I am
8 entitled in the estate during the period of this accounting.

9 I declare under penalty of perjury under the laws of the State of California that the foregoing is
10 true and correct.

11
12 DATE: April 19, 2013

13 _____
14 DAVID LOWRY, Conservator
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FIRST ACCOUNT CURRENT OF CONSERVATOR

SAMPLE CHECKBOOK REGISTER

PLEASE BE SURE TO DEDUCT ANY PER-CHECK CHARGES OR SERVICE CHARGES THAT MAY APPLY TO YOUR ACCOUNT										
CHECK NO.	DATE	CHECKS ISSUED TO OR DESCRIPTION OF DEPOSIT	(-) AMOUNT OF CHECK		✓	(-) CK FEE	(+) AMOUNT OF DEPOSIT		BALANCE	
									229	73
-	4/1	Social Security (April)					540	00	769	73
401	4/2	Pacific Bell for 3/2	26	00					743	73
-	4/3	Hamilton Federal Bank Interest (1st Quarter)					85	90	829	63
402	4/3	Ben Casey, MD (3/15) Office Visit - earache	53	00					776	63
-	4/5	Rental Income 110 Church Street #B (Mar.)					995	00	1,771	63
-	4/5	Rental Income					875	00	2,646	63
403	4/7	Millard Fillmore Savings Mortgage Payment (4/2)	850	00					1,796	63
-	4/8	ABC Mfg. Co. Pension (Feb.)					320	00	2,116	63
404	4/9	Clerk of Superior Court - Certified Letters	4	00					2,112	63
405	4/10	Cash to housekeeper for misc. personal ex. (3/2)	20	00					2,092	63
-	4/11	Medicare Reimbursement for Ben Casey, MD (2/5 visit)					41	00	2,113	63

The importance of keeping complete records. If you follow the record-keeping tips in this handbook, it will be easier for you and your lawyer to prepare reports required by the court. *The importance of keeping complete records cannot be overstated.* Conservators often regret not setting up an adequate record-keeping system from the start, because trying to piece together the information later from memory and old bank statements is difficult and time-consuming, and it may be expensive as well. The court has the authority to make you pay for this added expense out of your own pocket.

Transactions involving key assets. You may be asked by a judge to explain transactions that involve key estate assets. Be prepared by keeping accurate records and keeping all documents related to transactions involving the following:

<input checked="" type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF	CASE NUMBER:
(Name): JEANNE LOWRY	A-396254
<input checked="" type="checkbox"/> Conservatee <input type="checkbox"/> Minor	

SUMMARY OF ACCOUNT—STANDARD AND SIMPLIFIED ACCOUNTS

First _____ (Check if final.) and Final Account (Check if interim.) Account Current

Account number ("First," etc.)

March 8, 2012

through March 7, 2013

Opening date of account

Closing date of account

CHARGES*

Property on Hand at Beginning of Account Period, consisting of:			
1a	Cash Assets	\$	57,844.59
1b	Non-Cash Assets (carry value)		1,284,414.00
1c	Total Property on Hand at Beginning of Account Period (add 1a and 1b)		\$ 1,342,258.59
2	Additional Property Received During Period of Account	— Schedule	0.00
3	Receipts During Period of Account	— Schedule A	43,181.98
4	Gains on Sales During Period of Account	— Schedule B	19,100.00
5	Other Charges (describe):	— Schedule	0.00
6	Net Income From Trade or Business During Period of Account	— Schedule	0.00
7	TOTAL CHARGES (add 1c, 2, 3, 4, 5, and 6)		\$ 1,404,540.57

CREDITS*

8	Disbursements During Period of Account	— Schedule C	\$ 131,571.04
9	Losses on Sales During Period of Account	— Schedule D	125.00
10	Distributions to Conservatee or Ward	— Schedule	0.00
11	Other Credits (describe):	— Schedule	0.00
12	Net Loss From Trade or Business During Period of Account	— Schedule	0.00
Property on Hand at End of Account Period — Schedule E, consisting of:			
13a	Cash Assets	\$	224,955.53
13b	Non-Cash Assets (carry value)		1,047,889.00
13c	Total Property on Hand at End of Account Period (add 13a and 13b)		1,272,844.53
14	TOTAL CREDITS (add 8, 9, 10, 11, 12, and 13c)		\$ 1,404,540.57

* (Enter "0" for all categories of charges or credits for which you have no entries. Do not include schedules for these categories, but do not relabel or redesignate the schedules that are included.)

Page 1 of 1

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER:
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Cash Assets on Hand at Beginning of Account Period—Standard and Simplified Accounts

(Cash assets are assets that may be appraised by the conservator or guardian and listed on Attachment 1 of the Inventory and Appraisal. See Probate Code sections 2610(c) and 8901 and the instructions on page 2 of the Inventory and Appraisal (form DE-160/GC-040). List all cash assets and group them by the inventory in which they appear and identify the inventory by its filing date and type (e.g., Partial No. 1, Final, Supplemental, Correcting, etc.).)

Cash Assets on Hand as of *(first date of account period):*

Description of Cash Assets	Value
-	\$
<input type="checkbox"/> Total, Cash Assets :	\$ <u>57,844.59</u>

(Add pages as required to list all cash assets. Check the box at the bottom of the last page of this asset category and total the amount of the category. Carry that sum over to line 1a of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in the entire schedule for property on hand at beginning of account period, including both the cash assets and non-cash assets on hand.)

Page PH _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER:
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Non-Cash Assets on Hand at Beginning of Account Period—Standard and Simplified Accounts

(Non-cash assets are assets that must be appraised by a probate referee and listed on Attachment 2 of the Inventory and Appraisal. See Probate Code sections 2610(c) and 8902 and instructions on page 2 of the Inventory and Appraisal (form DE-160/GC-040). List all non-cash assets, group them by the inventory in which their latest appraised values appear, or if none, as after-acquired assets in order of their purchase dates, and identify the inventory by its filing date and type (e.g., Partial No. 1, Final, Supplemental, Correcting, etc.).)

Non-Cash Assets on Hand as of *(first date of account period):*

Description of Non-Cash Assets	Estimated Market Value *	Carry Value †
	\$	\$
<input type="checkbox"/> Totals, Non-Cash Assets:	\$ _____	\$ <u>1,284,414.00</u>

*** Not required for the first account.** † *(The carry value of an asset that is included in an inventory is its appraised value. The carry value of an asset purchased for the estate after appointment of the conservator or guardian is its purchase price.) (Add pages as required to list all non-cash assets. Check the box at the bottom of the last page of this asset category and total the estimated and carry values of the non-cash assets. Carry the sum of the carry values over to line 1b of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in the entire schedule for property on hand at beginning of account period, including both the cash assets and non-cash assets on hand.)*

Page PH _____ of _____ pages

Schedules A and C, Receipts and Disbursements Worksheet—Standard Account

Optional Worksheet. Do Not File With Accounting

Form	Receipt Categories	Amount	Form	Disbursement Categories	Amount
GC-400(A)(1)	Dividends	\$ _____	GC-400(C)(1)	Conservatee's caregiver expenses	\$ _____
GC-400(A)(2)	Interest	\$ _____	GC-400(C)(2)	Conservatee's residential or long-term care facility expenses	\$ _____
GC-400(A)(3)	Pensions, annuities, and other regular periodic payments	\$ _____	GC-400(C)(3)	Ward's education expenses	\$ _____
GC-400(A)(4)	Rent	\$ _____	GC-400(C)(4)	Fees of fiduciary and attorney	\$ _____
GC-400(A)(5)	Social Security, veterans' benefits, and other public benefit payments	\$ _____	GC-400(C)(5)	General administration expenses	\$ _____
GC-400(A)(6)	Other Receipts	\$ _____	GC-400(C)(6)	Investment Expenses	\$ _____
			GC-400(C)(7)	Living expenses	\$ _____
			GC-400(C)(8)	Medical expenses of conservatee or ward	\$ _____
			GC-400(C)(9)	Property sale expenses	\$ _____
			GC-400(C)(10)	Rental property expenses	\$ _____
			GC-400(C)(11)	Other expenses	\$ _____
Total, Schedule A:		\$ _____	Total, Schedule C:		\$ _____

(Total Schedules A and C above. Carry the total sum of Schedule A over to line 3 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). Carry the total sum of Schedule C over to line 8 of the Summary of Account.)

<input checked="" type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): JEANNE LOWRY	CASE NUMBER: A-396254
<input checked="" type="checkbox"/> Conservatee <input type="checkbox"/> Minor	

Schedule A, Receipts, Dividends—Standard Account*

***Noncapital items**

(Note returns of principal with the items listed below, but do not include their dollar amounts in the amounts or the total. Report returns of principal on Schedule A1, Return of Principal (there is no form for that schedule), add their dollar amounts to cash assets on hand, and subtract their dollar amounts from the carry values of the securities involved.)

Dividends

Date of Receipt <small>(mm/dd/yyyy)</small>	Description* <small>*(Report dividends from each security separately.)</small>	Amounts
	Safeguard Investment - Cash Dividends	\$
04/1/12		352.70
05/1/12		352.70
06/1/12		352.70
07/1/12		352.70
08/1/12		352.70
09/1/12		352.70
10/1/12		352.70
11/1/12		352.70
12/1/12		352.70
01/1/13		352.70
02/1/13		352.70
03/1/13		352.70
<input checked="" type="checkbox"/> Subtotal, Dividends:		\$ 4,232.40

(Add pages as required. Check the box at the bottom of the last page of this receipt category and total the amount of the category. Include that sum in the total of receipts on line 3 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)).

The page total to the right is the number of pages in Schedule A.)



<input checked="" type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): JEANNE LOWRY	CASE NUMBER: A-396254
<input checked="" type="checkbox"/> Conservatee <input type="checkbox"/> Minor	

Schedule A, Receipts, Interest—Standard Account

Interest

Date of Receipt <i>(mm/dd/yyyy)</i>	Description * <i>*(Report interest from each account or security separately.)</i>	Amounts
03/24/12	Southern California Savings and Loan Account No. 146541	\$ 776.95
06/23/12		785.58
09/22/12		794.21
12/22/12		794.21
<input checked="" type="checkbox"/> Subtotal, Interest:		\$ 3,150.95

(Add pages as required. Check the box at the bottom of the last page of this receipt category and total the amount of the category. Include that sum in the total of receipts on line 3 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule A.)

<input checked="" type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): JEANNE LOWRY	CASE NUMBER: A-396254
<input checked="" type="checkbox"/> Conservatee <input type="checkbox"/> Minor	

Schedule A, Receipts, Pensions, Annuities, and Other Regular Periodic Payments—Standard Account*

**(Report veterans' pensions on form GC-400(A)(5), Schedule A, Receipts, Social Security, Veterans' Benefits, Other Public Benefits.)*

Pensions, annuities, and other regular periodic payments

Date of Receipt <small>(mm/dd/yyyy)</small>	Description* <small>*(Report receipts from each source separately.)</small>	Amounts
	East Coast Teachers-Pension	\$
04/1/12		721.87
05/1/12		554.47
06/1/12		554.47
07/1/12		721.87
08/1/12		554.47
09/1/12		554.47
10/1/12		721.87
11/1/12		554.47
12/1/12		554.47
01/1/13		721.87
02/1/13		582.00
03/1/13		582.00

Subtotal, Pensions, Annuities, Other Regular or Periodic Payments: \$ 7,378.30

(Add pages as required. Check the box at the bottom of the last page of this receipt category and total the amount of the category. Include that sum in the total of receipts on line 3 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)).

The page total to the right is the number of pages in Schedule A.)

Page A 3 of 6 pages

<input checked="" type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF	CASE NUMBER: <div style="text-align: right; font-weight: bold;">A-396254</div>
(Name): JEANNE LOWRY	<input checked="" type="checkbox"/> Conservatee <input type="checkbox"/> Minor

Schedule A, Receipts, Rent—Standard Account

Rent

Date of Receipt <i>(mm/dd/yyyy)</i>	Description * <i>*(Report rents from each property separately.)</i>	Amounts
08/1/12	Rental Income - 121 View Place, Newport Beach	\$ 2,500.00
09/1/12		2,500.00
10/1/12		2,500.00
11/1/12		2,500.00
12/1/12		2,500.00
01/1/13		2,500.00
02/1/13		2,500.00
03/1/13		2,500.00
<input checked="" type="checkbox"/> Subtotal, Rent:		\$ 20,000.00

(Add pages as required. Check the box at the bottom of the last page of this receipt category and total the amount of the category. Include that sum in the total of receipts on line 3 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule A.)

<input checked="" type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF	CASE NUMBER:
(Name): JEANNE LOWRY	A-396254
<input checked="" type="checkbox"/> Conservatee <input type="checkbox"/> Minor	

Schedule A, Receipts, Social Security, Veterans' Benefits, Other Public Benefits—Standard Account

Social Security, veterans' benefits, and other public benefit payments

Date of Receipt (mm/dd/yyyy)	Description * <i>*(Report receipts from each source separately.)</i>	Amounts
4/1/12-- 6/1/12	Social Security, 3 mos. at \$757.00 each*	\$ 2,271.00
7/1/12--12/1/12	Social Security, 6 mos. at \$772.00 each*	4,632.00
1/1/13--3/2/13	Social Security, 3 mos. at \$788.00 each*	2,364.00
* These payments were net of Medicare Part B premiums of \$104 per month automatically deducted from the gross payments made by the Social Security Administration.		
<input checked="" type="checkbox"/> Subtotal, Social Security, Veterans' Benefits, Other Public Benefits:		\$ 9,267.00

(Add pages as required. Check the box at the bottom of the last page of this receipt category and total the amount of the category. Include that sum in the total of receipts on line 3 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)).

The page total to the right is the number of pages in Schedule A.)

Page A 5 of 6 pages

<input checked="" type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF	CASE NUMBER:
(Name): JEANNE LOWRY	A-396254
<input checked="" type="checkbox"/> Conservatee <input type="checkbox"/> Minor	

Schedule A, Receipts, Other Receipts—Standard Account*

* (Use this form for all receipts not described in other Schedule A, Receipts forms.)

Other receipts (add general description): Miscellaneous Receipts

Date of Receipt (mm/dd/yyyy)	Description * (Report receipts from each source separately.)	Amounts
05/10/2012	State of California, 2012 state income tax refund	\$ 97.00
05/16/2012	O.C. Sup. Court: Refund, excess est. initial investigation assessment	125.00
06/28/2012	American Health, insurance reimbursement for prescription	44.12
08/20/2012	Social Security Administration, Medicare Part B premium refund	13.21
<input checked="" type="checkbox"/> Subtotal, Other Receipts:		\$ 279.33

(Add pages as required. Check the box at the bottom of the last page of this receipt category and total the amount of the category. Include that sum in the total of receipts on line 3 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule A.)

Page A 6 of 6 pages

<input checked="" type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): JEANNE LOWRY	CASE NUMBER: A-396254
<input checked="" type="checkbox"/> Conservatee <input type="checkbox"/> Minor	

Schedule B, Gains on Sales—Standard and Simplified Accounts

Gains on sales during period of account

Date <i>(mm/dd/yyyy)</i>	Property Sold	Carry Value *	Sale Price	Gain
10/15/2012	Single-family residence located at 2446 W. Sunburst, Palm Springs, California	\$ 230,900.00	\$ 250,000.00	\$ 19,100.00
<input checked="" type="checkbox"/> Totals, Carry Values, Sale Prices, and Gains:		\$ 230,900.00	\$ 250,000.00	\$ 19,100.00

* See form GC-400(PH)(2)/GC-405(PH)(2) for information about Carry Value.

(List all property sold during the account period that resulted in gains (gross sale price higher than carry value). Include each property's Inventory and Appraisal item number and the date the Inventory and Appraisal containing the property was filed. Add pages as required. Check the box at the bottom of the last page of this schedule and total the carry values, sale prices, and the gains. Carry the total of gains over to line 4 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule B.)

<input checked="" type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF	CASE NUMBER:
(Name): JEANNE LOWRY	A-396254
<input checked="" type="checkbox"/> Conservatee <input type="checkbox"/> Minor	

**Schedule C, Disbursements, Conservatee's Residential or Long-Term Care Facility Expenses—
Standard Account**

Conservatee's residential or long-term care facility expenses

Date (mm/dd/yyyy)	Check No.	Payee and Purpose of Payment	Amounts
03/29/2012	104	Best Care Convalescent Hospital, to 3/25	\$ 3,987.40
04/29/2012	108	" " " " , to 4/25	3,160.15
05/29/2012	116	" " " " , to 5/25	3,152.75
06/29/2012	120	" " " " , to 6/25	3,129.75
07/29/2012	124	" " " " , to 7/25	3,039.00
08/23/2012	128	" " " " , to 8/25	3,057.00
09/26/2012	132	" " " " , to 9/25	3,126.00
10/29/2012	137	" " " " , to 10/25	3,112.00
11/28/2012	141	" " " " , to 11/25	3,136.90
12/29/2012	146	" " " " , to 12/25	3,126.50
01/29/2013	150	" " " " , to 1/25	3,112.00
02/15/2013	154	" " " " , to 2/25	2,958.90

The importance of keeping good records can't be overstated! Preparing the accounting will be much easier if you've kept thorough, well-organized records of income and expenses throughout the year.

Subtotal, Conservatee's Residential or Long-Term Care Facility Expenses: \$ 38,098.35

(Add pages as required. Check the box at the bottom of the last page of this disbursement category and total the amount of the category. Include that sum in the total of disbursements on line 8 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)).

The page total to the right is the number of pages in Schedule C.)

Page c 1 of 8 pages

<input checked="" type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF	CASE NUMBER:
(Name): JEANNE LOWRY	A-396254
<input checked="" type="checkbox"/> Conservatee <input type="checkbox"/> Minor	

Schedule C, Disbursements, General Administration Expenses—Standard Account

General administration expenses paid by the estate other than fees of conservator or guardian, or attorney

Date (mm/dd/yyyy)	Check No.	Payee and Purpose of Payment	Amounts
03/29/2012	103	David Lowry (conservator): Reimbursement for payment of first year's bond premium	\$ 235.00
04/11/2012	106	Jared Roberts, Esq. (conservator's attorney), reimbursement of costs advanced: Superior Court of Orange County: filing fee for appt. petition \$335.00 Signal Attorney Service: Service of citation 29.00 Superior Court of Orange County: certified copies, Letters 25.50 Superior Court of Orange County: Court investigator, est. initial investigation assessment 900.00	1,289.50
05/11/2012	111	Mary Smith: Probate referee's appraisal fee	1,306.52
11/06/2012	139	American Indemnity Co.: First year's premium on additional bond	478.40
<input checked="" type="checkbox"/> Subtotal, General Administration Expenses:			\$ 3,309.42

(Add pages as required. Check the box at the bottom of the last page of this disbursement category and total the amount of the category. Include that sum in the total of disbursements on line 8 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)).

The page total to the right is the number of pages in Schedule C.)

Page c 2 of 8 pages

<input checked="" type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF	CASE NUMBER:
(Name): JEANNE LOWRY	A-396254
<input checked="" type="checkbox"/> Conservatee <input type="checkbox"/> Minor	

Schedule C, Disbursements, Living Expenses—Standard Account

Living expenses (Living expenses include personal expenses, noninstitutional housing costs, clothing, and food.)

Date (mm/dd/yyyy)	Check No.	Payee and Purpose of Payment	Amounts
05/02/2012	109	Verizon California: Conservatee's telephone, to 4/25	\$ 50.34
05/20/2012	113	Comfort-fit Fashions: Clothing for conservatee	260.00
05/25/2012	114	Verizon California: Conservatee's telephone, to 4/24	16.76
06/08/2012	118	Best Care Convalescent Hospital: salon permanent for conservatee	65.00
06/26/2012	119	Verizon California: Conservatee's telephone, to 6/24	74.62
07/11/2012	122	The Party People, Inc.: Party supplies and cake for conservatee's birthday party	95.42
07/25/2012	123	Verizon California: Conservatee's telephone, to 7/25	23.51
08/29/2012	129	Verizon California: Conservatee's telephone, to 8/25	21.02
09/16/2012	131	Lorraine Lowry (conservator's spouse): Reimbursement for incidental grooming items for conservatee	25.77
09/26/2012	133	Verizon California: Conservatee's telephone, to 9/25	16.29
10/25/2012	136	Verizon California: Conservatee's telephone, to 10/25	31.59
11/28/2012	140	Verizon California: Conservatee's telephone, to 11/25	50.33
12/19/2012	145	Shores Department Store: Perfumes and holiday gift items for conservatee to give aide staff and family	157.50
12/29/2012	146	Verizon California: Conservatee's telephone, to 12/25	16.29
01/29/2013	150	Verizon California: Conservatee's telephone, to 1/25	27.18
02/15/2013	155	Verizon California: Conservatee's telephone, to 2/25	20.69
<input checked="" type="checkbox"/> Subtotal, Living Expenses:			\$ 952.31

(Add pages as required. Check the box at the bottom of the last page of this disbursement category and total the amount of the category. Include that sum in the total of disbursements on line 8 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule C.)

Page C 3 of 8 pages

<input checked="" type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF	CASE NUMBER:
(Name): JEANNE LOWRY	A-396254
<input checked="" type="checkbox"/> Conservatee <input type="checkbox"/> Minor	

Schedule C, Disbursements, Medical Expenses—Standard Account

Medical expenses of conservatee or ward (Net of direct medical insurance payments, but including insurance premiums paid from estate. Show insurance reimbursements of estate payments as a receipt. You may use form GC-400(A)(6) for that purpose.)

Date (mm/dd/yyyy)	Check No.	Payee and Purpose of Payment	Amounts
03/15/2012	010(T)	Medicare Ambulance: Transport from rehab facility to nursing home	\$ 60.00
05/02/2012	108	Golden State Pharmacy: Prescriptions for conservatee	25.97
05/25/2012	113	Internal Medicine Group: Medical care for conservatee	135.75
08/06/2012	124	Excellent X-Ray: Medical care for conservatee	105.02
08/23/2012	125	Adam Bright, D.D.S.: Relining of conservatee's upper/lower dentures	550.00
10/20/2012	132	James Starr, D.P.M.: Podiatry services for conservatee	89.82
01/07/2013	143	Howard Lester, M.D.: Ophthalmologic exam and new eyeglasses for conservatee	275.00
<input checked="" type="checkbox"/> Subtotal, Medical Expenses:			\$ 1,241.56

(Add pages as required. Check the box at the bottom of the last page of this disbursement category and total the amount of the category. Include that sum in the total of disbursements on line 8 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule C.)

Page c 4 of 8 pages

<input checked="" type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF	CASE NUMBER:
(Name): JEANNE LOWRY	A-396254
<input checked="" type="checkbox"/> Conservatee <input type="checkbox"/> Minor	

Schedule C, Disbursements, Property Sale Expenses—Standard Account

Property sale expenses (Show sales expenses for each property sold separately. Include expenses of sale shown in escrow or other transaction closing statements for which there are no checks or other direct records of payment.)

Date (mm/dd/yyyy)	Check No.	Payee and Purpose of Payment	Amounts
02/15/2012	None	We Close Escrow, Inc.: Costs of sale of Palm Springs vacation home property paid through escrow: Escrow fee \$ 665.00 Termite inspection/repairs 291.50 Sub escrow fee, loan pay off 125.00 Broker's commission 15,000.00	\$ 16,081.50
02/15/2012	154	Washington Mutual Bank, secured loan payoff, Palm Springs property	50,500.00
<input checked="" type="checkbox"/> Subtotal, Property Sale Expenses:			\$ 66,581.50

(Add pages as required. Check the box at the bottom of the last page of this disbursement category and total the amount of the category. Include that sum in the total of disbursements on line 8 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)).

The page total to the right is the number of pages in Schedule C.)

Page C 5 of 8 pages

<input checked="" type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF	CASE NUMBER:
(Name): JEANNE LOWRY	A-396254
<input checked="" type="checkbox"/> Conservatee <input type="checkbox"/> Minor	

Schedule C, Disbursements, Property Sale Expenses—Standard Account

Property sale expenses (Show sales expenses for each property sold separately. Include expenses of sale shown in escrow or other transaction closing statements for which there are no checks or other direct records of payment.)

Date (mm/dd/yyyy)	Check No.	Payee and Purpose of Payment	Amounts
02/07/2013	152	Furniture Resales, Inc.: Fee for sale of conservatee's furniture and furnishings in Newport Beach property (20% of total of sales prices)	\$ 500.00
<input checked="" type="checkbox"/> Subtotal, Property Sale Expenses:			\$ 500.00

(Add pages as required. Check the box at the bottom of the last page of this disbursement category and total the amount of the category. Include that sum in the total of disbursements on line 8 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)).

The page total to the right is the number of pages in Schedule C.)

Page C 6 of 8 pages

<input checked="" type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF	CASE NUMBER:
(Name): JEANNE LOWRY	A-396254
<input checked="" type="checkbox"/> Conservatee <input type="checkbox"/> Minor	

Schedule C, Disbursements, Rental Property Expenses—Standard Account

Rental property expenses (Show expenses for each rental property separately.)

Date (mm/dd/yyyy)	Check No.	Payee and Purpose of Payment	Amounts
03/15/2012	102	Downey Savings Bank: February and March payments on loan secured by first trust deed on Newport Beach real property, and \$50 late fee for February payment	\$ 2,450.00
04/02/2012	105	Downey Savings Bank: April loan payment, Newport Beach property	1,200.00
05/15/2012	112	Downey Savings Bank: May loan payment, Newport Beach property	1,200.00
06/02/2012	117	Downey Savings Bank: June loan payment, Newport Beach property	1,200.00
		Downey Savings Bank: July loan payment, Newport Beach property	1,200.00
08/02/2012	125	Downey Savings Bank: Aug. loan payment, Newport Beach property	1,200.00
09/02/2012	130	Downey Savings Bank: Sept. loan payment, Newport Beach property	1,200.00
10/02/2012	134	Downey Savings Bank: Oct. loan payment, Newport Beach property	1,200.00
11/02/2012	138	Downey Savings Bank: Nov. loan payment, Newport Beach property	1,200.00
12/02/2012	142	Downey Savings Bank: Dec. loan payment, Newport Beach property	1,200.00
12/09/2012	143	Orange County Tax Collector property taxes (both halves), Newport Beach property	2,054.00
12/09/2012	144	U-R Safe Insurance Services, Inc.: Annual Premium, landlord's insurance, Newport Beach property	1,529.90
01/03/2013	148	Downey Savings Bank: Jan. loan payment, Newport Beach property	1,200.00
02/02/2013	152	Downey Savings Bank: Feb. loan payment, Newport Beach property	1,200.00
02/28/2013	156	Downey Savings Bank: Mar. loan payment, Newport Beach property	1,200.00
<input checked="" type="checkbox"/> Subtotal, Rental Property Expenses:			\$ 20,433.90

(Add pages as required. Check the box at the bottom of the last page of this disbursement category and total the amount of the category. Include that sum in the total of disbursements on line 8 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)).

The page total to the right is the number of pages in Schedule C.)

Page C 7 of 8 pages

<input checked="" type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF	CASE NUMBER:
(Name): JEANNE LOWRY	A-396254
<input checked="" type="checkbox"/> Conservatee <input type="checkbox"/> Minor	

Schedule C, Disbursements, Other Expenses—Standard Account

Other expenses (add general description): Miscellaneous expenses

Date (mm/dd/yyyy)	Check No.	Payee and Purpose of Payment	Amounts
03/15/2012	101	Tax Preparers, Inc.: Preparation of conservatee's 2011 state and federal income tax returns	\$ 300.00
04/11/2012	107	Internal Revenue Service: Balance due, conservatee's 2011 federal income taxes	154.00

This disbursement (or payment) schedule, and Schedule A, Receipts, have been prepared in the Standard Account format, in which receipts and disbursements (payments) are listed by separate subject-matter categories. You may always choose to prepare your accounting in this format. However, there is also a Simplified Account format for smaller or less complex accountings, in which receipts and disbursements are listed chronologically. In a Simplified Account prepared on the Judicial Council form schedules, you would use form GC-405(A) for receipts and form GC-405(C) for disbursements. You may also decide to prepare your own schedules without using the Judicial Council forms.

*Rule 7.575 of the California Rules of Court defines these two types of accountings and prescribes when you must use the Standard Account format, when you may use the Simplified Account format, when you must use Judicial Council accounting schedules, and what information must be included in schedules that are not prepared on those forms. Sometimes local court rules may require additional information about an expenditure, such as a check number of the check written to pay it. You and your attorney should carefully review rule 7.575 and your court's local rules concerning the content and format of accounting schedules. **L***

Subtotal, Conservatee's or Ward's Other Expenses: \$ 454.00

(Add pages as required. Check the box at the bottom of the last page of this disbursement category and total the amount of the category. Include that sum in the total of disbursements on line 8 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule C.)

Page C 8 of 8 pages

<input checked="" type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): JEANNE LOWRY	CASE NUMBER: A-396254
<input checked="" type="checkbox"/> Conservatee <input type="checkbox"/> Minor	

Schedule D, Losses on Sales—Standard and Simplified Accounts

Losses on sales during period of account

Date <i>(mm/dd/yyyy)</i>	Property Sold	Carry Value *	Sale Price	Loss
05/15/2012	1994 Oldsmobile 2-door Cutlass Supreme automobile (I & A, Attach. 2, item 7)	\$ 3,125.00	\$ 3,000.00	\$ 125.00
<input checked="" type="checkbox"/> Totals, Carry Values, Sale Prices, and Losses:		\$ 3,125.00	\$ 3,000.00	\$ 125.00

* See form GC-400(PH)(2)/GC-405(PH)(2) for information about Carry Value.

(List all property sold during the account period that resulted in losses (carry value higher than gross sale price). Include each property's inventory item number and the date the inventory containing the property was filed. Add pages as required. Check the box at the bottom of the last page of this schedule and total the carry values, sale prices, and the losses. Carry the total of losses over to line 9 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule D.)

<input checked="" type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): JEANNE LOWRY	CASE NUMBER: A-396254
<input checked="" type="checkbox"/> Conservatee <input type="checkbox"/> Minor	

Schedule E, Cash Assets on Hand at End of Account Period—Standard and Simplified Accounts

(Cash assets are assets that may be appraised by the guardian or conservator and listed on Attachment 1 of the inventory. See Probate Code sections 2610(c) and 8901 and instructions on page 2 of Inventory and Appraisal (form DE-160/GC-040). List all cash assets and group them by the inventory in which they appear and identify the inventory by its filing date and type (e.g., Partial No. 1, Final, Supplemental, Correcting, etc.)

Cash Assets on Hand as of (last date of account period): March 7, 2013

Description of Cash Assets	Value
Southern California Savings Bank, Account No. 14655 (checking)	\$ 5,728.91
Southern California Savings Bank, Account No. 14654 (savings)	57,593.58
Hometown Federal Bank Certificate of Deposit, No. 1765432	11,633.04
Downey Savings Bank Certificate of Deposit, No. 298254	50,000.00
Washington Mutual Bank Certificate of Deposit, No. 862-11457	100,000.00
<input checked="" type="checkbox"/> Total, Cash Assets:	\$ 224,955.53

(Add pages as required to list all cash assets. Check the box at the bottom of the last page of this asset category and total the amount of the category. Carry that sum over to line 13a of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule E, including both Cash Assets and Non-Cash Assets on Hand.)

Page E 1 of 2 pages

<input checked="" type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): JEANNE LOWRY	CASE NUMBER: A-396254
<input checked="" type="checkbox"/> Conservatee <input type="checkbox"/> Minor	

Schedule E, Non-Cash Assets on Hand at End of Account Period—Standard and Simplified Accounts

(Non-cash assets are assets that must be appraised by a probate referee and listed on Attachment 2 of the inventory. See Probate Code sections 2610(c) and 8902 and instructions on page 2 of the Inventory and Appraisal (Form DE-160/GC-040). List all non-cash assets, group them by the inventory in which their latest appraised values appear, or if none, as after-acquired assets in order of their purchase dates. Identify the inventory by its filing date and type (e.g., Partial No. 1, Final, Supplemental, Correcting, etc.).)

Non-Cash Assets on Hand as of *(last date of account period):* March 7, 2013

Description of Non-Cash Assets	Estimated Market Value	Carry Value *
1425 shares Safeguard Investment Mutual Fund (Inv. & App., Attach 2, Item 4)	\$ 95,675.00	\$ 92,525.00
One \$50 U.S. Savings Bond, Series E (Inv. & App., Attach. 2, Item 5)	255.00	263.00
Seven \$100 U.S. Savings Bonds, Series EE (Inv. & App., Attach. 2, Item 6)	2,750.00	3,101.00
Single family residence, 121 View Place, Newport Beach (Inv. & App., Attach. 2, Item 1)	1,100,000.00	950,000.00
Diamond wedding ring, 2 carat (Inv. & App., Attach. 2, Item 8)	2,500.00	2,000.00
<input checked="" type="checkbox"/> Totals, Non-Cash Assets :	\$ 1,201,180.00	\$ 1,047,889.00

** (The carry value of an asset that is included in an inventory is its appraised value. The carry value of an asset purchased for the estate after appointment of the guardian or conservator is its purchase price.) (Add pages as required to list all non-cash assets. Check the box at the bottom of the last page of this asset category and total the estimated and carry values of the non-cash assets. Carry the total of the carry values over to line 13b of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule E, including both cash assets and non-cash assets on hand.)*

1 DECLARATION OF JARED ROBERTS IN SUPPORT OF REQUEST FOR ATTORNEY'S FEES

2
3 I, Jared Roberts, declare as follows:

4 1. I am an attorney at law, licensed to practice in the courts of the State of California, and
5 attorney of record for David Lowry, conservator of the person and estate of Jeanne Lowry. I have rep-
6 resented the conservator throughout the period of this account, and indeed since before this proceed-
7 ing began.

8 2. I am familiar with the time and other records maintained by my firm in this matter. All ser-
9 vices performed by my firm were performed by me.

10 3. I am requesting an attorney's fee of \$5,850.00 for my legal services to the conservator
11 during the period of this account, representing 19.5 hours of services at the hourly rate of \$300.00. I
12 was admitted to the California Bar in 1985. Probate and related matters, including conservatorships,
13 have formed a substantial part of my practice since 1990. I am a member of the Probate and Trust
14 Section of the Orange County Bar Association, and the Estate Planning, Trust and Probate Law
15 Section of the California Bar.

16 4. My legal services can be broken down into the following subject matter categories, with the
17 indicated number of hours spent in each category:

18 A.	Appointment of conservator and change of	
19	conservatee's personal residence:	7.5 hrs.
20 B.	Preparation of Inventory and Appraisal,	
21	and appraisal process:	1.5 hrs.
22 C.	Consignment sale of personal property:	2.0 hrs.
23 D.	Sale of real property, confirmation of sale,	
24	application for order increasing bond:	4.0 hrs.
25 E.	Preparation of First Account Current,	
26	petition and report, and proposed order:	<u>4.5 hrs.</u>
27	Total Hours	<u>19.5 hrs.</u>

28 /

EXHIBIT A-1

1 **Category A. Services**

2 5. These services include preparation of the Petition for Appointment of Conservator and all
3 supporting documents. This in turn required two meetings and several telephone conversations with
4 Mr. Lowry to collect the information necessary initially to determine whether conservatorship was
5 appropriate and to consider the possible alternatives referred to in the Confidential Supplemental
6 Information statement, and later to complete the petition and required supporting documents.

7 6. I conducted a telephone interview with Mrs. Lowry's treating physician, an internist, con-
8 cerning Mrs. Lowry's condition generally, and specifically her physical problems that would prevent
9 her attendance at the hearing on the petition, and prepared, obtained, and filed the internist's declara-
10 tion. I arranged for Mrs. Lowry's examination and evaluation by a psychologist, and discussed the
11 evaluation with the psychologist and with Mr. Lowry, in order to obtain the information necessary to
12 complete the Conservatorship Capacity Declaration, the Pre-Move Notice of Proposed Change of
13 Personal Residence of Conservatee or Ward, and the Determination of Conservatee's Appropriate
14 Level of Care. Based on that information, I prepared, circulated for signature, and filed these docu-
15 ments. I also discussed the reasons for the latter two documents with a number of the conservatee's
16 relatives, in person or telephonically.

17 7. I prepared and arranged for personal service of the Citation on Mrs. Lowry, and prepared
18 and served the Notices of Hearing of the appointment petition and the pre-move notice on the inter-
19 ested persons identified in the proof of service attached to the Notices.

20 8. I prepared the Order Appointing Conservator and the Letters of Conservatorship, and
21 arranged for and filed a conservator's bond.

22 9. I attended and participated in the hearing on the petition for appointment of conservator and
23 completed the steps necessary for Mr. Lowry's successful qualification as conservator of Mrs.
24 Lowry's person and estate.

25 10. No objections were received in response to the pre-move notice advising of the conserva-
26 tee's proposed move from an acute care hospital to a convalescent hospital instead of her former per-
27 sonal residence, so no hearing was held concerning it.

28 /

EXHIBIT A-2

1 **Category B. Services**

2 11. I met with Mr. Lowry as needed to obtain the information necessary to prepare the conser-
3 vator's Inventory and Appraisal, prepared the inventory based on that information and on documents
4 supplied by Mr. Lowry, transmitted the completed inventory to the Probate Referee, and corresponded
5 with the referee as needed to enable him to complete his appraisal of the Attachment 2 assets, includ-
6 ing real property in Orange and Riverside County. Upon completion of the referee's appraisal, I circu-
7 lated the returned Inventory and Appraisal to Mr. Lowry for his signature and filed it within the time
8 required by law.

9 **Category C. Services**

10 12. I discussed with Mr. Lowry the need to sell the furnishings in Mrs. Lowry's Newport
11 Beach home so the home could be rented following Mrs. Lowry's move to a care facility from the
12 acute care hospital soon after Mr. Lowry's appointment as conservator. We decided, after discussions
13 with several used furniture dealers, my research into the requirements for the sale of personal proper-
14 ty in a conservatorship, and consideration of an auction sale, to proceed with one of the dealers in a
15 consignment sale at the home, similar to an estate sale but conducted professionally after suitable
16 advertising and promotion. I discussed the proposed contract with the furniture dealer with Mr.
17 Lowry, reviewed the existing insurance coverage on the premises that might affect the sale conducted
18 there, and successfully negotiated some changes in the initial proposal. The sale was successful. All
19 pieces were sold for their collective appraised value.

20 **Category D. Services**

21 13. I discussed the prospects for sale of the conservatee's Palm Springs vacation home with Mr.
22 Lowry and advised him of the sale confirmation process and other requirements of the law applicable
23 to real property sales. I reviewed the proposed listing agreement and modified it to allow for court
24 confirmation and the prospect of an overbid. After an acceptable offer was received, I reviewed the
25 escrow instructions, advised my client as needed during the escrow process, and prepared and filed
26 the petition for confirmation of sale. I attended the hearing on that petition, at which no overbids
27 were received and the sale was confirmed.

28 14. In order to obtain the order confirming sale, I prepared and presented to the court an appli-

1 cation for increase in the conservator's bond, in the amount of net cash proceeds expected to be
2 received at the completion of the sale. I prepared and filed the court's order increasing the bond and
3 arranged with the surety company to file the increased bond. The order confirming sale was subse-
4 quently filed and the escrow closed without delay on February 15, 2013.

5 **Category E. Services**

6 15. I assisted Mr. Lowry in the establishment of a simple system for keeping track of income
7 and disbursements in the conservatorship, and monitored its maintenance during the period of this
8 account. Based on information provided by Mr. Lowry and verified by statements from financial
9 institutions that I filed with the court at the time this account was filed, I prepared the schedules of
10 the account and the petition and report to which they are attached. I reviewed the completed petition,
11 account, and report with Mr. Lowry; obtained his signature; and filed it. I will prepare and serve a
12 copy of a Notice of Hearing on the account and report, on all persons entitled to such service under
13 the law.

14 16. My request for compensation includes an estimated one and one-half hours to attend and
15 participate in the court hearing on the petition, account, and report. I have prepared the proposed
16 order settling the account and approving the petition as filed. I will present the proposed order to the
17 court at or in advance of the hearing, and will see to its execution and filing after the hearing.

18 17. I anticipate, and this request for compensation assumes, that there will be no objections to the
19 petition, account, and report, and that it will be approved as filed. If that anticipation and assumption
20 are incorrect, I respectfully request the right to submit a supplemental request for compensation for
21 additional services as future events may require.

22 I declare under penalty of perjury under the laws of the State of California that the foregoing is
23 true and correct.

24 Executed on April 17, 2013

25
26 _____
27 Jared Roberts
28

EXHIBIT A-4

Rex L. Crandell

cpa, mba, attorney



Rex Crandell has been in the tax and accounting profession since 1976. He has many years of experience in bookkeeping, accounting, financial statement preparation, audits, reviews, and consulting. He has prepared thousands of income tax returns, from simple to the most complex, including: individuals, businesses (small & large), partnerships, S and C corporations, limited liability companies, estates, trusts, non-profits, homeowner associations and sales tax and payroll reports. He prepares business financial statements that are compiled, audited or reviewed. Rex Crandell represents taxpayers before the IRS, Franchise Tax Board, Employment Development Department, and the State Board of Equalization. He works

with multi-year non-filer taxpayers and tax collection problems. He also does special tax research assignments and renders written tax opinions for unusual situations. Business owners seek his advice on business management and operational issues by using his business consulting services for innovative solutions. He helps train and supervise clients' bookkeepers with their responsibilities. Rex Crandell enjoys providing Comprehensive Estate Planning services to assist families with the orderly transfer of assets between generations. The Estate Planning services frequently include the preparation of a Revocable Living Trust, a Last Will & Testament, a Durable Power of Attorney for Financial Management and an Advance Health Care Directive to Physicians. Mr. Crandell also assists trustees and executors with their Estate Administration responsibilities that normally is the time from when there has been a death in the family until all the assets of the estate have been distributed in strict accordance with the wishes of the decedent. Estate Planning can also include assistance with Asset Protection to preserve the assets for the intended beneficiaries. Rex Crandell has been a guest speaker for several civic, social and professional organizations on the topics of income taxation, financial & estate planning. He is an avid reader of technical materials.

- C.P.A. Certified Public Accountant
- M.B.A. Masters Degree in Business Administration, Columbia Pacific University
- B.S. (Law) Bachelor of Science in Law, Northwestern California University, School of Law
- J.D. Juris Doctorate in Law, Northwestern California University, School of Law
- B.A. Bachelor of Arts Degree in Accounting and Management, San Francisco State University
- A.A. Associate of Arts Degree in Business, Diablo Valley College
- A.T.M. Able Toastmaster over 26 years experience in Toastmasters International Public Speaking Group
- Licensed Tax Preparer California Tax Education Council, CTEC #A014853 & bonded
- Licensed Real Estate/Mortgage Broker
- Member California Society of CPAs
- Member of the State Bar as a California Attorney
- Enrolled to represent taxpayers before the IRS, US Tax Court, and state agencies
- Enrolled to practice before the California Superior and California Supreme Courts
- Enrolled to practice before US District Court - Northern District, California
- Enrolled to practice before the US Court of Appeals for the Ninth Circuit
- Panel Attorney for the Aircraft Owners and Pilots Legal Services Plan
- Member of the American Association of Attorney-Certified Public Accountants, Inc.
- Member of the Contra Costa Bar Association
- Member of the San Francisco Bar Association
- Licensed Notary Public of the State of California
- Adult Education Teaching Experience: computer applications; bookkeeping and accounting; general business; aeronautics and aviation; income tax preparation; data processing; small business management
- Computer consultant for accounting software packages (including Quicken, QuickBooks, and Peachtree) for all types of business applications - general ledger, accounts receivable, payroll, job cost, etc. Also Windows, Microsoft Office, Word, Excel, Timeslips, and more
- Seminar speaking experience presenting advanced taxation seminars to other practitioners, including tax updates, new laws, tax research, and computer application

Rex L. Crandell Firm
 3000 Citrus Circle, Suite 207
 Walnut Creek, CA
 (925) 934-6320
 RexCrandell@astound.net

Rex Crandell is a principal in
Rex L. Crandell, An Accountancy Corporation,
 and also a principal in the separate company,
The Law Offices of Rex L. Crandell



COURT ACCOUNTING WORKSHOP

COURSE EVALUATION FORM September 16, 2021

Contra Costa County Public Law Library

Instructor(s): Rex Crandell Tammara Brown
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Please take a few moments to answer the following questions and e-mail to rexcrandell@astound.net and Carey.Rowan@LL.cccounty.us or Fax to (925) 934-6325. The responses will be used to make changes to the workshop content and format. Thank you!

WORKSHOP ITSELF (Please circle appropriate box)

	Below Expectations		Average		Exceeds Expectations
Workshop content met your needs	1	2	3	4	5
Pace of the class	1	2	3	4	5
Handouts	1	2	3	4	5

INSTRUCTORS (Please circle appropriate box)

	Below Expectations		Average		Exceeds Expectations
Knowledge of subject matter	1	2	3	4	5
Communicated effectively	1	2	3	4	5
Response to questions	1	2	3	4	5

ADDITIONAL QUESTIONS

What was the most valuable part of this training?

What was the least valuable part of this training?

Do you have any suggestions on how we could improve the program?

Additional comments (Use back of form if needed):